FINANCIAL DEPARTMENT.

SPECIAL AUDIT.

Pensions and Gratuities.

VERIFICATION OF SERVICES BEFORE PREPARATION OF PENSION APPLICATIONS.

To all Heads of Departments.

Circular No. 2076—*Pen.* 97, *dated* 16*th August* 1905.

Under standing orders the verification of a non-gazetted officer's services *must* be completed before a pension application is submitted in his behalf through this office, to the Government. This rule has not been always observed, and the responsibility for the delay in the disposal of pension cases often appears to rest with this office, when it really rests with those who have not completed the verification properly. This procedure will not only prevent delay in the submission of pension applications, but guard against officers being retired who may not have completed sufficient *qualifying* service entitling them to the rate of pension or gratuity recommended.

2. Any application for pension received before the verification of the applicant's services is complete, will be returned to the officer submitting it, with the remark that it cannot be received in that state as a *pension case*, but that it can be accepted as a *verification case*. The responsibility for undue delay in the disposal of an applicant's pension case after his retirement, will thus distinctly rest upon the head of his department; for nine cases out of ten are received in this office incompletely drawn up, and have necessarily to be returned more than once for furnishing all the information that is wanted before final disposal.

3. In the case of a gazetted officer, a formal verification of his services is unnecessary, except when a portion of his service has been passed in non-gazetted appointments, in which case a statement of his services should be submitted to this office before his application for pension or gratuity is drawn up.

4. These orders do not refer to *inferior officers*, and their pension papers may therefore be submitted without such verification through the controlling officers concerned; but all such applications should be accompanied by all the documents necessary for proof of the service therein recorded, such as—

(1) Service book.
(2) Last pay certificate.
(3) Medical certificate (in the case of an applicant for pension less than sixty years old).
(4) Written statements and all the collateral evidence procurable (see Article 470 (*e*), Mysore Service Regulations).

5. If this office discovers discrepancies or irregularities in applications for pension, they will be returned to the Head of office for completion.

6. In the case of inferior officers, a portion of whose services has been superior, this portion of course requires previous verification in this office before the pension application can be submitted.

7. There are therefore three classes of officers, divided thus:—

I. Superior { (1) Gazetted / (2) Non-gazetted
II. Inferior

and the application *must* be prepared in accordance with the rules above laid down according to the class to which the officer belongs.

Please note, that the above instructions will be strictly enforced from 1st October 1905, that is, the services of officers retiring on and after that date must be made subject to preliminary verification.

FORMAL APPLICATION FOR PENSION.

Non-gazetted Officers.

The head of an office before despatching an application for pension or gratuity to the Comptroller should satisfy himself that the application has been prepared in conformity with the instructions below. These directions will not in any way render a study of the Regulations unnecessary but only as a convenient and helpful index to some of the most important of the rules contained in that Code (Articles 469, 473 and 475, Mysore Service Regulations).

Applications for Pension or Gratuity should always be regarded as urgent and not be treated as papers to be dealt with in ordinary course; and cannot be refused to be submitted by the head of an office on behalf of a retired officer, even though *prima facie* no retiring allowance is admissible to him under the rules. Government reserves to itself the right to grant or reject applications for pensions.

Officers who have retired from the service should be required to furnish information to the head of their late office regarding *their place of residence*, in case it should be necessary to obtain further information from them.

1. *Affidavit* or evidence of contemporary employees should be admitted for such periods of service as are not verifiable from records, and should state whether applicant was in permanent employ, and whether there were any breaks in the service, or any leave granted.

2. *Age.*—(*a*) as given in Service Book,—if subsequently amended should be supported by a Government Order approving the alteration—(*b*) when precise date of birth is not known, first July of the year of birth should be assumed—(*c*) incapacity to continue in service is, superior fifty-five and inferior sixty—(*d*) any difference between that shown in the Pension Application and that recorded in the annual schedule of establishment, must be fully explained.

3. *Average Emoluments.*—(*a*) Append a memorandum of calculation with reference to Article 329-330 (A); (*b*) when pension is partly debitable to Local, Municipal, Palace, or Village School Funds, the memorandum should take the form of history of services entering the respective body, as the case may be, under column establishment; (*c*) apply the reduction to the proposed amount of *pension* under Articles 321 (*a*) and 328, when necessary.

4. *Character and Conduct.*—State merely good, bad, fair, or indifferent without remarks, which should be made only when absolutely necessary to a right understanding of the case.

5. *Compensation Pension.*—State why employment not found elsewhere, and what the amount of savings effected is.

6. *Delay.*—Explain delay in submission of application beyond a month.

7. *Extraordinary Pension.*—Application for, must be accompanied by a report of the *formal inquest* required under Article 383, of having taken evidence of the circumstances under which the injury was received, or life lost, the relationship, and the pecuniary circumstances of the claimants. Cases of Policemen who die of plague must prove that the duties of the deceased persons were such as to have forced them into a position entailing imminent risk of infection.

8. *Gratuity.*—(*a*) Inferior servants having sufficient superior service for pension, are entitled to gratuity for inferior service though retired at fifty-five years of age, (*b*) adding superior service to inferior for combined pension are not entitled to gratuity for the former, (*c*) entitled to separate gratuity for superior service in addition to gratuity for inferior service. Applicant must be given the option of electing either and the fact of the choice noted in the application.

9. *History of Services.*—(*a*) Give dates, month and year of the various appointments, promotions and cessations. For the purpose of adding together broken periods a month is reckoned as thirty days, (*b*) when applicant is acting, state his substantive appointment and enter the several rates of acting allowances separately from pay, (*c*) all periods not reckoned as service should be distinguished and reasons for their exclusion given in the remarks column.

10. *Identification marks.*—(*a*) Specify a few conspicuous marks, at least four if possible, (*b*) record applicant's finger-prints on the application, and on a form of P. P. O., in the manner laid down in Government Proceedings No. 6667-706—R. F. 18-99, dated 21st March 1900.

11. *Leave*—(*a*) Irregularly granted—State officer responsible and amount of allowances overdrawn, (*b*) of all kinds—(save casual) to be entered in detail in service book, (*c*)—to inferior servants—all periods of duly sanctioned leave count, (*d*) without allowances—when treated as qualifying, specify in separate memorandum with particulars;—(1) extent to which it could have been granted with allowance; (2) how much of it actually availed of; and (3) the leave taken without allowances.

12. *Last pay certificate* should invariably accompany the application.

13. *Medical certificate*—(*a*) if granted after applicant has ceased to do duty, state cause of delay, (*b*) give reasons in case of retention in service after grant of the certificate, (*c*) should invariably accompany the application, (*d*) should state particulars required under Article 294 (*b*) (*c*) in respect of applicants *under fifty-five years of age* and the explanation of the head of office should be given under five on the third page of the application, (*e*) should be granted only by a Medical officer not inferior in rank to an Assistant Surgeon, and should be one belonging to the same district, otherwise explanation must be given.

14. *Name.*—When initials or name of applicant are incorrectly given in the various records consulted, mention fact in forwarding the application.

15. *Policemen.*—Applications on behalf of, should state that the special precautions directed in Articles 297-299 have been taken.

16. *Resignation of service.*—The Head of office should state its cause when it involves a break in service, and should also state (1) whether he is in favor of condonation of such break, and (2) if he is, whether with or without a reduction of the pension or gratuity, otherwise admissible.

17. *Retirement.*—(*a*) Date of,—should correspond with service book, application and last pay certificate, (*b*) if voluntary—state fact against head 5 in the third page of the application.

18. *Retiring pension.*—An officer fifty-five years of age need not necessarily be recommended for superannuation, if entitled to retiring or invalid.

19. *Remarks on Pension Applications.*—If an applicant for pension or gratuity was dead at the time of submission of his pension application, or, if he be insane and incapable of managing his affairs himself, the fact should be stated on the third page of the application.

20. *Superannuation*—if ordered by Government, quote its order, number and date against head 5 in the third page of the application; if optional, state the fact (Article 473).

21. *Service.*—(*a*) Cause of its termination in each appointment should be entered in service book and attested, (*b*) Rendered in an acting appointment—if counting, (1) state whether appointment was fully vacant, (2) whether another counted service during the period, and (3) how original vacancy occurred, if applicant came in a chain of arrangement, (*c*) Rendered in temporary appointment—state always whether or not applicant retained a right to revert to substantive appointment, furnishing a copy of the departmental order.

22. *Service*—foreign, should in every case be supported by Government order sanctioning the transfer.

23. *Service book.*—State reason for omission of signature of the head of office or that of the applicant in any case and see that it is posted to date of retirement.

24. *Suspension or dismissal.*—When the order does not contain full particulars, a brief statement thereof should be appended. If the order itself is not forthcoming, summary of available evidence should be sent with the application.

25. *Transfer.*—from qualifying to non-qualifying service under Government should be supported by a copy of the authority stating whether transfer was voluntary or made under competent authority.

26. *Verification.*—(*a*) In the column "how verified" in the history of services, note the class of records against the entries, such as pay bills, acquittance rolls, &c., (*b*) when fact of service in other office is not satisfactorily attested in the service book, a duly certified abstract from the head of that office should accompany the application.

27. *Vernacular entries* and files relating to a case should be translated in English and the translation of the file accompanied.

Circular No. 2077—*T. A. D.* 142, *dated* 21—23*rd August* 1905.

To

The Deputy Commissioners, Treasury Department, the Officer in charge, State Huzur Treasury, and the Principals of Colleges and Head Masters of Schools.

The Comptroller has the honor to publish for information and guidance of all officers concerned, the enclosed copy of letter addressed by the Accountant-General, Madras, to all Treasury Officers intimating that as the required number of forms in connection with the Madras University Examinations will be supplied to Heads of Institutions direct by the Registrar, there will be no necessity for District Treasury Officers to indent for them in future.

N. G. BASU,
Comptroller.

(*Enclosure.*)

TREASURY ACCOUNT DEPARTMENT,
No. T. 216 *Genl.*—4138.

FORT ST. GEORGE,
ACCOUNTANT-GENERAL'S OFFICE,
Dated 10*th July* 1905.

From

W. Dobbie, Esq.,
Accountant-General,
Madras.

To

All Treasury Officers
(*Except Bank of Madras and Deputy Collector, Madras*).

Sir,

In continuation of my letter No. 168 Genl.—3280, dated 20th June 1905, I have the honor to state that as the Registrar of the University of Madras now informs me that Heads of Institutions will be supplied with the required number of forms and that they will, when paying fees of the candidates into the Treasury, present to the Treasury Officer the required form of receipt to be granted by the Treasury, there will be no need for you to indent upon the Registrar for any forms.

I have, &c.,
(Signed) K. B. WAGH,
Dy. Accountant-General.

Circular No. 2078—*T. A. D.* 2, *dated* 24—25*th August* 1905.

To

All Heads of Departments and Offices.

All Treasury Officers and Officers privileged to draw pay abstracts.

The form of supplemental bill, *viz.*, Financial 19 A, used by many offices for arrear pay and allowances, besides being obsolete, is also defective, as it does not provide separate columns for noting the information required by the Civil Account Code for purposes of audit, and has not got the disburser's, etc., certificates, printed on them.

The Comptroller has the honor to request therefore that all officers privileged to draw pay abstracts will be so good as to draw all arrear claims also on the ordinary pay bill form.

From the 1st of September 1905, the Treasury Officers will refuse to make payments on bills prepared on this obsolete form (Financial 19 A).

The Superintendent, Government Press, is requested not to supply this form to any office hereafter.

Circular No. 2079—*T. A. D., dated* 5*th September* 1905.

To

All Heads of Departments and Offices.

The Comptroller has the honor to request that Heads of Departments will be so good as to furnish this office at a very early date with a memo showing separately the amount spent by them and the offices subordinate to them on account of fees for registration and insurance of parcels for delivery within the State during the past official year, to enable this office to report the same to Government as required by para 2 of Government Proceedings No. 5612-51—Mis 900, dated 14th October 1902.

N. G. BASU,
Comptroller.

FOREST DEPARTMENT.

SANDALWOOD AUCTION SALE.

Notification dated 16*th August* 1905.

It is hereby notified for general information that the annual auction sales of sandalwood of the Mysore State will be held at the undermentioned places on the dates specified against each by the Deputy Commissioner or other officer deputed by the Deputy Commissioner and the Forest Officer of the District :—

District	Koti	Date of auction	Approximate quantity in tons	Remarks
Shimoga ...	Tirthahalli ...	14th November 1905	200	Includes Kadur District wood.
Do ...	Sagar ..	18th do ...	200	
Do ...	Shimoga ...	22nd do ..	370	Includes Chitaldrug & Kadur District wood.
Kadur ...	Tarikere ...	25th do ...	150	
Do ..	Chikmagalur ...	28th do ...	350	
Hassan ...	Hassan ...	2nd December 1905	200	
Bangalore ...	Bangalore ...	6th do ...	130	Includes Kolar and Tumkur District wood.
Mysore ...	Seringapatam ...	9th do ...	250	
Do ..	Hunsur ...	12th do ...	450	
		Total ...	2,300	

2. Details as to quantities and lots to be exposed for sale in each koti with other particulars will be published hereafter about the end of October following.

M. MUTHANNAH,
Conservator of Forests in Mysore.